IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 5TH DECEMBER 2007 / 14TH AGRAHAYANA 1929

WP(C).No. 35921 of 2007(B)

PETITIONER:

M/S.S.N.BROTHERS,SHREE BHAVAN,
WAGHJEE ROAD, ALLEPPEY ,
REPRESENTED BY ITS PARTNER
SHIRISH D. LILLIADHAR

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:

THE SALES TAX INSPECTOR,
WALAYAR .

BY GOVT. PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 35921 OF 2007

Dated: December 5, 2007

JUDGMENT

Jute yarn transported by the petitioner under Ext.P1 sale invoice has been detained as per Ext.P2. The irregularity noticed is that the original of the invoice was not accompanied along with the consignment. The petitioner, a registered dealer, has averred in the writ petition that on 3.12.2007 the original of the invoice itself has been produced before the respondent. This is in addition to making available a copy of Ext.P1 at the time of detention.

2. In this case the only irregularity noticed was the non-availability of the original of the invoice. Now that even that is rectified by the petitioner, I see no justification to continue with the detention. The petitioner is also a registered dealer under the Kerala Value Added Tax Act.

3. In view of the above circumstances, I direct that on the petitioner executing a bond without sureties, the goods detained as per Ext.P2 will be released to him. But, however, the authorities will be free to continue the adjudication.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE

mt/-